

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1: Tax Credits**

##### ***Section 45: Inalienability***

162. This section provides that the right to a tax credit cannot be assigned to any other person. This means that payments of tax credit are always directed to the person who is entitled to them and cannot be diverted, for example, to pay his or her creditors.